

Appendix U

Chart of Accounts

ASSETS

1000 Cash and Investments
 1010 Petty Cash
 1020 Cash
 1030 Bank: Operating
 1040 Term Deposits
 1050 Reserve Investments
1099 Total Cash and Investments

1200 Receivables
 1210 Accounts Receivable
 1215 Allowance for Doubtful Accounts
 1220 Accounts Receivable - Net
 1230 Travel Advances
 1240 GST Paid on Purchases
1299 Total Receivables

1300 Prepaid Expense and Deposits
1399 Total Prepaid Expense and Deposits

1400 Inventories
 1410 Inventory
1499 Total Inventories

1500 Tangible Capital Assets
 1501 Computer Hardware and Software
 1505 Furniture and Fixtures
 1510 Machinery and Equipment
 1515 Vehicles
 1520 Buildings
 1525 Water Systems
 1530 Wastewater Systems
 1535 Drainage Systems
 1540 Docks
 1545 Bridges
 1550 Land Improvements
 1560 Road Surface/Grade
 1570 Other Assets
 1590 Work in Progress

Financial Management Guide

1599 Total Tangible Capital Assets

1700 Accumulated Amortization
 1701 Accumulated Amortization -
 Computer
 Hardware and Software
 1705 Accumulated Amortization -
 Furniture and Fixtures
 1710 Accumulated Amortization -
 Machinery and Equipment
 1715 Accumulated Amortization -
 Vehicles
 1720 Accumulated Amortization -
 Buildings
 1725 Accumulated Amortization - Water
 Systems
 1730 Accumulated Amortization -
 Wastewater Systems
 1735 Accumulated Amortization -
 Drainage Systems
 1740 Accumulated Amortization - Docks
 1745 Accumulated Amortization - Bridges
 1750 Accumulated Amortization - Land
 Improvements
 1760 Accumulated Amortization - Road
 Surface/Grade
 1770 Accumulated Amortization - Other
 Assets
 1790 Accumulated Amortization - Work
 in Progress
1795 Total Accumulated Amortization
1799 Net Tangible Capital Assets

LIABILITIES

2000 Current Liabilities
 2010 Bank Overdraft
 2020 Advance from Department
 2090 Other Loans Payable
 2095 Current Lease Obligations
 2110 Accounts Payable

2112 MEBP Pension
 2114 MEBP Medical
 2116 MEBP LTD
 2118 MEBP Life
 2119 MEBP Payable
 2122 CPP Payable
 2124 EI Payable
 2126 Federal Income Tax Payable
 2129 Receiver General Payable
 2140 Vacation Payable
 2170 Damage Deposits
 2160 Other Payroll Items Payable
 2180 Property Taxes Payable
 2192 Customer Prepayments
 2199 **Total Current Liabilities**

2400 **Deferred Revenue (O&M)**
 2449 **Total Deferred Revenue (O&M)**

2450 **Deferred Revenue (Projects)**
 2460 Project #1
 2470 Project #2
 2480 Project #3
 2499 **Total Deferred Revenue (Projects)**

2500 **Long-term Liabilities**
 2510 Bank Loans
 2520 Long-term Lease Obligation
 2599 **Total Long-term Liabilities**

2700 **Deferred Revenue (Reserves)**
 2799 **Total Deferred Revenue (Reserves)**

2950 WDS Closure/Post-closure

EQUITY
 3000 **Equity**
 3050 Current Earnings
 3051 Transfers to Equity in TCA
 3060 Retained Earnings
 3600 Equity in TCA
 3999 **Total Equity**

REVENUE
 4000 **Department O&M Funding**
 4010 Core Funding
 4020 Operating Reserve
 4030 NACC
 4040 Supplemental Funding
 4099 **Total Department O&M Funding**

4100 **Other Federal/Provincial Grants**
 4110 Municipal Operating
 4149 Total Unconditional Grants
 4160 Municipal Improvement Fund
 4189 Total Conditional Grants
 4199 **Total Other Federal/Provincial Grants**

4300 **User Fees and Other Revenue**
 4310 Municipal Tax
 4320 Water and Wastewater Services
 4330 Solid Waste Services
 4340 Rentals
 4350 Licences/Permits/Fees
 4360 Interest
 4370 Gifts/Donations
 4399 **Total User Fees and Other Revenue**

4600 **Community Operations**
 4699 **Total Community Operations**

4700 **Capital**
 4790 Contributed Assets Revenue
 4799 **Total Capital**

EXPENSE
 5001 **Payroll**
 5010 Wages
 5020 EI Expense
 5030 CPP Expense
 5040 MEBP Expense
 5050 Council Honorariums
 5080 Other
 5099 **Total Payroll**

5100 Operations

- 5110 Bank/Late Fees/Interest
- 5120 Election Expense
- 5130 Postage/Freight
- 5140 Phone/Fax/Internet
- 5150 Accounting/Auditing/Legal
- 5160 Bad Debt Expense
- 5170 Memberships/Registration Fees
- 5180 Grants and Donations
- 5190 Training
- 5200 Travel
- 5310 Road Maintenance
- 5320 Site Maintenance
- 5330 Building Maintenance
- 5340 Equipment Rental
- 5350 Equipment Maintenance
- 5360 Pump Replacement
- 5370 Equipment
- 5380 Supplies
- 5390 Hydro
- 5400 Fuel
- 5410 Licenses and Insurance
- 5420 Chemicals
- 5430 Testing
- 5440 Water and Wastewater Line Repairs
- 5490 Other Operations
- 5499 **Total Operations**

5600 Community Operations

5699 Total Community Operations

5900 Other Expenses

- 5910 Amortization Expense
- 5920 WDS Closure/Post-closure Cost
- 5950 Gain/Loss on Disposal of Assets
- 5999 **Total Other Expenses**